



सत्यमेव जयते

महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष ११, अंक ६३]

मंगळवार, मे ६, २०२५/वैशाख १६, शके १९४७

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असाधारण क्रमांक १६५

प्राधिकृत प्रकाशन

महाराष्ट्र शासनाने महाराष्ट्र अधिनियमान्वये तयार केलेले
(भाग एक, एक-अ आणि एक-ल यांमध्ये प्रसिद्ध केलेले नियम व आदेश यांव्यतिरिक्त) नियम व आदेश.

FINANCE DEPARTMENT

Mantralaya, Madam Cama Marg, Hutatma Rajguru Chowk,
Mumbai 400 032, dated the 6th May, 2025.

NOTIFICATION

Notification No. 11/2025—State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. MGST-1025/C.R.-22 /Taxation-1.— In exercise of the powers conferred by section 164 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017), the Maharashtra Government, on the recommendations of the Council, hereby makes the following rules further to amend the Maharashtra Goods and Services Tax Rules, 2017, namely: —

1. (1) These rules may be called the Maharashtra Goods and Services Tax (Second Amendment) Rules, 2025.

(2) They shall come into force on the 27th March, 2025.

2. In the Maharashtra Goods and Services Tax Rules, 2017, —

(a) in rule 164, —

(i) in sub-rule (4), after the words “after payment of the full amount of tax”, the words “related to period mentioned in the said sub-section and” shall be inserted.

(ii) after sub-rule (4), the following Explanation shall be inserted, namely :—

“*Explanation.*—No refund shall be available for any tax, interest, and penalty, which has already been discharged for the entire period, prior to the commencement of the Maharashtra Goods and Services Tax (Second Amendment) Rules, 2025, in cases where a notice or statement or order mentioned in sub-section (1) of section 128A, includes a demand of tax, partially for the period mentioned in the said sub-section and partially for a period other than mentioned in the said sub-section.”.

(b) in rule 164, in sub-rule 7, after the first proviso, the following proviso shall be inserted, namely :—

“Provided further that where the notice or statement or order mentioned in sub-section (1) of section 128A of the Act includes demand of tax, partially for the period mentioned in the said sub-section and partially for the period other than that mentioned in the said sub-section, the applicant instead of withdrawing the appeal, shall intimate the appellate authority or Appellate Tribunal that he does not wish to pursue the appeal for the period mentioned in the said sub-section and the relevant authority shall, after taking note of the said request, pass such order for the period other than that mentioned in the said sub-section, as he thinks just and proper.

Explanation.—For the removal of doubt, it is clarified that the appeal application shall be deemed to have been withdrawn to the extent of the said intimation for the period from the 1st July, 2017 to the 31st March, 2020 or part thereof, for the purpose of sub-clause (3) of section 128A.”

By order and in the name of the Governor of Maharashtra,

MANDAR KELKAR,
Deputy Secretary to Government.